



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule F Income Apportionment**2002**

Fill in applicable oval(s):

- ☐ Section 38 manufacturer ☐ Mutual fund service corporation reporting sales of mutual funds only
☐ Mutual fund service corporation reporting sales of non-mutual funds ☐ Other
☐ Enclosing additional copies of Schedule F for additional members of a combined group

City and state	Specify whether factory, sales office, warehouse, construction site, etc.	Accepts orders	Registered to do business in state	Files returns in state
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Apportionment Factors

- 1** Tangible property:
- a. Property owned (averaged) ▶ Massachusetts Worldwide
- b. Property rented (capitalized) ▶ Massachusetts Worldwide
- c. Total property owned and rented Massachusetts ▶ Worldwide
- d. Tangible property apportionment percentage. Divide (from line 1c) Massachusetts total by worldwide total 1d
- 2** Payroll:
- a. Total payroll ▶ Massachusetts ▶ Worldwide
- b. Payroll apportionment percentage. Divide (from line 2a) Massachusetts total payroll by worldwide total payroll 2b
- 3** Sales:
- a. Tangibles ▶ Massachusetts Worldwide
- b. Services (including mutual fund sales) . . . ▶ Massachusetts Worldwide
- c. Rents and royalties ▶ Massachusetts Worldwide
- d. Other ▶ Massachusetts ▶ Worldwide
- e. Total sales Massachusetts ▶ Worldwide
- f. Sales apportionment percentage. Mutual fund corporations reporting mutual fund sales, divide (from line 3b) Massachusetts mutual fund sales by total mutual fund sales. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, divide (from line 3e) Massachusetts total sales by worldwide total sales . . . 3f
- 4** Apportionment percentage. All corporations must complete this line Section 38 manufacturers or mutual fund service corporations reporting mutual fund sales, enter the amount from line 3f. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the total of (line 3f × 2) plus line 1d plus line 2b. 4
- 5** Massachusetts apportionment percentage. If the taxpayer is a Section 38 manufacturer, enter the amount from line 4 here and in Schedule E, line 18. Mutual fund service corporations for mutual fund sales, enter the amount from line 4 here and in line 18 of the Schedule E for mutual fund sales only. All other corporations including mutual fund service corporations reporting non-mutual fund sales, divide line 4 by 4, enter result here and in Schedule E, line 18 (for mutual fund service corporations, the Schedule E for non-mutual fund sales). See instructions ▶ 5